

**BAYERO UNIVERSITY, KANO (AFRICA CENTRE OF  
EXCELLENCE FOR POPULATION HEALTH AND  
POLICY)**

**2021 MANAGEMENT REPORT**



# M.A. BELLO & CO.

Chartered Accountants

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June 14, 2022

The Vice Chancellor,  
Bayero University Kano,  
Gwarzo Road,  
P.M.B 3011 Kano,  
Kano State.

Dear Sir,

**MANAGEMENT REPORT ON THE FINANCIAL STATEMENTS OF AFRICA CENTRE OF EXCELLENCE FOR POPULATION, HEALTH AND POLICIES (ACEPHAP) FOR THE YEAR ENDED DECEMBER 31, 2021**

1.0 We have the pleasure in presenting this report on our audit for the year ended on December 31, 2021. This report details operational matters noted in the course of our audit as well as details of accounting system.

2.0 The Principal objective of our procedures is to enable us express our opinion on the truth and fairness of the financial statements as a whole. An audit opinion is based on the concept of reasonable assurance. It is not a guarantee that the financial statements are free of misstatement.

Our audit procedures are tailored to our assessment of risk of material misstatement taking account the inherent risk of fraud or error and our assessment of the effectiveness of controls in eliminating or reducing the risks.

We consider controls primarily at the corporate level and in overall term. We cannot in practice examine every operating activity or accounting procedures in the Centre. However, our opinion was based on the financial records kept by the Centre during the period under review which were properly and adequately kept.

3.0 As to the possibility of fraud, we plan our audit to have a reasonable expectation of its disclosure if the amounts would be material to the financial statements. But there are potentially many kinds of fraudulent activities, which normal statutory audit is not designed to uncover.

The matter raised in this report and other key significant matters arising from the audit have been discussed with the Management.

4.0 The enclosed financial statements are in a form we are prepared to sign as external auditors provided they are approved by the University Council.

5.0 **Internal Audit Report**

We noted that the monthly, quarterly, half yearly as well as special Internal Audit report were not made available for review.

**Effect**

Noncompliance with section 1706 (i) - (iii) of Financial Regulations 2009 (Revised)

**Recommendation**

Production of monthly, quarterly and half yearly audit report as required by law

**Management Response**

**Under this project, internal audit report is prepared half yearly. We received funds From the Donor in November 2021. The first internal audit report will be due on 30<sup>th</sup> June, 2022 as no much activities were carried out in 2021. Nevertheless, the Internal Auditor prepared a report as at May 2022.**

6.0 **Laboratory and Medical Equipment**

We noted that the laboratory and medical equipment procured by the National University Commission (NUC) on behalf of Bayero University (ACEPHAP project) are yet to be delivered.

**Effect**

No documentary evidence of payment for the asset hence the authenticity of the asset could not be ascertained.

**Recommendation**

- i. Urgent delivery of the asset by NUC to enable the University put to immediate use
- ii. Provision of evidence of payment for verification and record update

**Management Response**


**Copies of schedule of direct debit we received from NUC is hereby submitted to you for Confirmation.**

7.0 **Appreciation**

We wish to express our appreciation for the cooperation we received from the management of the Centre during the audit exercise.

We shall be glad to provide you with any further information/explanation you may require for the purpose of understanding and implementation of any recommendation contained in this report.

Yours truly,

A handwritten signature in blue ink, appearing to read "M.A. Bello", is written over a faint, illegible printed name.

**For: M.A Bello & Co**  
(Chartered Accountants)